

P 20 E

App F IX 4

Previous References

1953-54
(CM)

File No 34-53

Serial Nos 18

Later References

CM 29-55-1710
CM 29-55 (5, 21)
CM 31-54 (9, 15, 16)

GENERAL AND REVENUE SECRETARIAT

cm 29 53 22
cm 29-54-8

Serial Nos one

Part B for March 1954

SUBJECT

Fixation of Entertainment Tax
at 18 3/4 per cent and also at 00%

WD 014.5-GPB-25 000-1 9 19 2

To, The Computer, Mysore Gazette
L 16389 / dated 11 3 54

Requests for copies of Notifications

13

Rates of entertainments tax

General and Revenue
Secretariat

File No

8920/14
(A)

of 19

[App F III 2

WD 014428—GPB—40 000—13-7-51

Serial
No

Under the amended provision of Sec 3 of the Income Tax Act (Income Act XLV of 1949) persons for admissions to any entertainment of less than 4 annas are also liable to this tax

5) Under sub Sec (2) of the said Section Govt should by notification fix from time to time, the rate of entertainments tax

3) The rate of levy of entertainments tax as fixed in accordance with the above provision in No L 7441/11 275-32-13 dated 13/15-5-13 long before the coming into force of the amended provisions referred to above, as follows -

(1) at the rate of 3ps where the payment for admission is 4 annas or more but is less than 8 annas, and

(2) at 12_a where the payment for admission is 8 annas or more subject to the condition of rounding off to the nearest anna

4) The above rates were enhanced to 4 annas ples in the case of admissions between 4 annas and 8 annas and by 50 in respect of payment for admissions in excess of 8 annas in No L 11862-76 /ml 186 43 10 of 24 5 44 and No L 8157/ml 101-43 17 of 8 2 1944

5) Thus in accordance with the rates notified by the Govt and in force now, payments for admissions to less than four annas are not prescribed any rate as required by sub Sec (2) of Sec 3 of the Act after the amended provision ^{come} into force. Hence it is doubtful whether it would be legal, in order to collect tax on such admissions of less than four annas without issuing a notification as envisaged in sub sec (2) of Sec 3 of the Act

NOTE—Contn Sheet.

The Law Secretary may be consulted
2/2/52

1 Copy

Notes of deliberations for

File No 8920/rev ✓ — 10/10 of 19

General and Revenue
Secretariat

Serial
No

of O.P. no, L 3285-95 for 123 52 2 dated
10 6 52 to the DCS of Budgets on
the subject is also enclosed for
Reference

Secy
24/2/53

Secy
24/2

7) Another notification has
to issue specifying the rate
of entertainment tax and
surcharge on admissions of
less than four annas also

AM
26/2

Secy
26/2

8) Dft

24/2
27/2
AM
31/2

4) Dft notification is put up for

approval

May perhaps be Scrutined
by the Law Secretariat also

Secy
24/2/53

Secy
24/2

AM
18/3

C W to pl Bep
on 17 3 1953

AM
16/3

10) Forfeiture

24/2
28/2

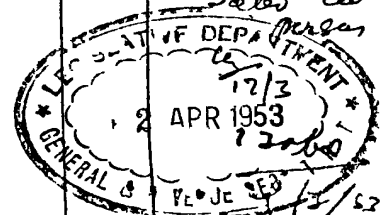
Law Secy

28/2



24/2

25/3



San MS
24/4/53

Fixing the rate of entertainments Tax

3 Signatures App F III 2

Serial
No

11) The administrative sect may be kindly requested to make available a copy each of the notifications referred to in the proposed draft notification as they are required for reference



Aug
4/4

mas
11/4/53

Ans by
Munt

by me
12/4

12) Notification no L 7441/mul 275-32-13 dated 12/15-5-1933 is printed at page 17 of the Mysore Amusements Tax Manual and may be referred to

13) Copies of G.O. no L 11862-76/mul 186/43-10 dated 29-5-1944 and of notification no L 8157/mul 101-43-17 dated 8-2-1944 are put up

20/4/53

20/4

Shreeve
Legislation

14) 21/4

me
21/4

15) A copy of the Mysore Amusements Tax Manual is not available in the Branch. The Municipal Branch may be requested to put up a copy of the Manual for reference

Aug
22/4/53

mas
22/4/53

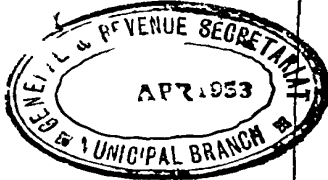
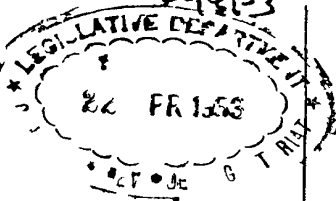
Ans by
Munt

16) me
22/4

17) There is no copy of the Amusements

Flags p 48

Se KMG
mas
22/4/53



25/4

Tax Manual to be Speed. This may therefore be obtained from the General Records if available

29/4/53
30/4

Under Secy
Legislation

18/3/53

nr
575

(9) A copy of the relevant G.O.s referred to may kindly be made available for reference the administrative section has to peruse the necessary references to which it is not possible to provide remarks

Aug
6/6/53
Roch

14/5/53
nr
20/5/53

21) A copy of notification no L 7000/275-32-13 dated 12/55 - 5 1933

cc put out flagged J

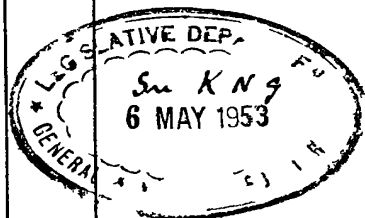
22) The file may be referred to the Legislation Branch

14/5/53
30/5/53

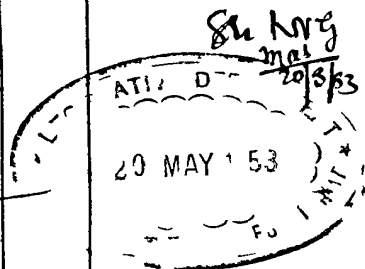
Under Secy
Legislation

23/4/53

Serial No



Regn-13/5/53



Rate of Interduinment - *Two*

File No

10/20

of 19

(P)

WD 011428-GPB-40 000-13-7-51

[App F III 2]

Serial
No*Subs*

2/11 separate draft notification
is put up for consideration

Since we cannot levy a
tax exceeding 25 per cent a tax
at four pice can be levied only
if the payment for admission is one
anna and four pice or more

where the payment for admission is
less than one anna and four pice
the tax will have to be reduced

Consequently clause (1) of the notification
has been modified so that it is necessary
to levy a tax even when the payment
for admission is less than $1\frac{1}{2}$ annas
the rates in each case should be
so fixed as to be less than 25%

The notification dated 8th Feb 1944
relating to surcharge does not appear
to be legally valid since the levy
is made under the Mysore Amusement
and Betting Taxes and Stamp Duties
(War Surcharge) Act, 1944 the
preamble of which it has been stated
that the purpose of the levy is

"for purposes connected with the war"
Since the statutory termination
of war on 30th September 1946
it is doubtful whether the levy can

File No

Rules of Entertainment Tax 1920

of 19

General and Revenue Secretariat

Serial No

be held to be valid

23) In the original draft put up it has been proposed to round off fractions in the determination of the amount. In such cases, it so happens that in the process the maximum of $12\frac{1}{2}$ laid down in the notification will be exceeded thereby that is not legally permitted will become permissible by the process of arithmetical calculation.

24) The revised notification is for consideration

Aug
23/5/53

mas
23 5 53

Law sec)

25) Mr
25/5-
26) Mr
26/5

Ans sec)
Munt)
22)
27/5

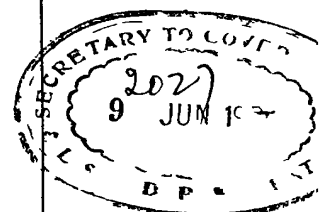
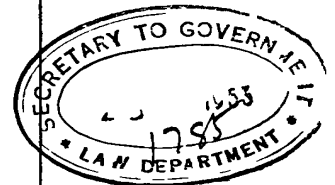
28) The Revised draft put up to the Legislation Branch completely omits the discharge of 50% payable in the notification of 8-2-1944. Since the draft may require to be finally accepted.

29/5/53

8/5/53

30) Modify and put up

31) 1/6 1953



10/KD

File No

8920/mle of 1953-54
(A)Serial
No

32) The draft is modified. The file may again be referred to the Legal Branch for further remarks.

16/6/53
8/17/6

Hunderley
Legislation

33) 1/1/57

34) 1/1/57

35) The surcharge is not levied under in pursuance of the Amusement Act under which the present draft notification is now proposed by ~~the~~ but under the Act of 1944 referred to at A in para 24. Even the levy of surcharge under the Act of 1944 does not appear to be taken for the reasons stated at A in para 24. It has therefore been omitted in the draft put up by Leg. in Legislative Dept.

8/7/53

Law (es)

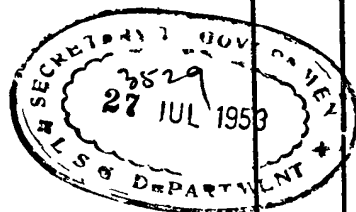
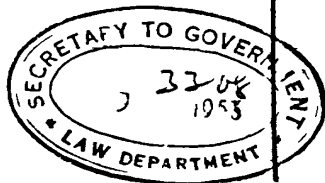
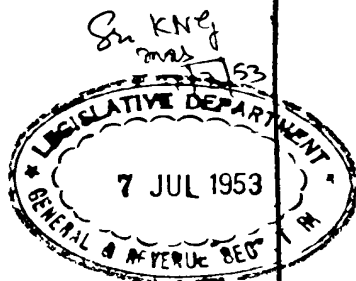
Mas
8/7/53

36) 1/1/57

37) War surcharge cannot be levied after the termination of the War (Vide Detailed Note put up in File No 358/KD (7623/SK))

Secretary - (54-) 26/7/53

22/7



Rates of calculation of tax

File No 8920/m of 1953 54

General and Revenue
Secretariat

Serial
No

38) On further consideration I think it not desirable to agree to omit the 50% surcharge being up with the Act

27/11/53

39) Sales to the L S & S by a person and obtained constructions

40) Sec 3 (1) of the Mysore Assessment Act provides for levy of calculation of tax up to 25, on all payments for admission. The prevailing rate of $18\frac{3}{4}\%$ inclusive of the surcharge has come to stay for long it may not be desirable to reduce the rate now. In view of the opinion expressed by the Law Secretary at para 39 above if the rates may perhaps be fixed at $18\frac{3}{4}\%$ where the payment for admission is 8 annas and more and at 4 ps where the payment is between $1\frac{1}{2}$ annas or more but less than 8 annas under the Assessment Act itself.

41) The rate of 4 ps for admission and sale price of less than $1\frac{1}{2}$ annas exceeds 25%, so this is excluded from the levy.

Rates of entertainment tax

9

App F.III - 21

General and Revenue
Secretariat

10/10/53

File No

8920/mle
(A)

of 1953-54

Serial
No

42) A Revised draft introduction
is also put up for consideration

43) 11/8

29/7/53

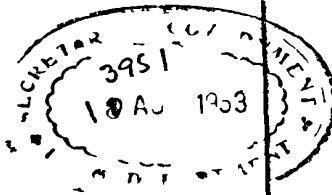
80/3/8

Secy
dtd

44) for Secy

Law Secy

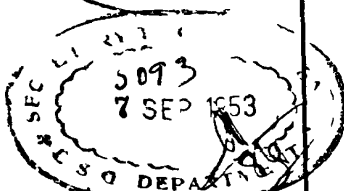
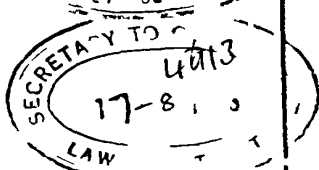
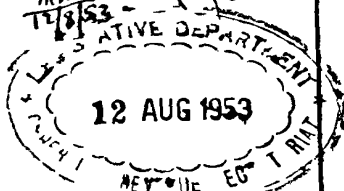
45) 11/8



Legs

12/53

SKING
THAS
12/53



46) draft on 21 July received
for consideration

Aug -
17/12/53

mas
17 8 53

Secy Secy

47) 11/8
Secondary Secy 14/9

48) The note position as per Secy
the Law Secretariat is for approval

49) 8/9/53
80/8/53

50) May be appd 14/9

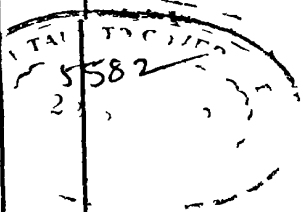
Munster
for d S S
4-8-53
42) 11/8
23/9/53

43) Secy
24/9

OFFICE OF THE MINISTER FOR
PUBLIC HEALTH & LOCAL SELF
GOVERNMENT
15 SEP 1953

No 3078

Note - Contn Sheet



10

File No

8920 / ml of 1953-54
AGeneral and Revenue
SecretariatSerial
No

Notification No L 7611 / C 14 34-3-
18 Dated 29 9 53 fixing the
Rates of entertainments tax

To

The Comptroller, Mysore gauged

Copies to

1) The D C S of Districts

2) " Comptroller, C C B

3) " Comptroller of Mysore City

4) " Comptroller, for L S B

5) " D C of Police

6) " Comptroller of Blaupe

7) " A G

8) " Comptroller, S A D

B/ 14/10/52

44) The notification may be got printed -
printed copies to be kept in the file & sent
to records -

8/2
16/4

45) From District is put up for
approval Signature

6/19/10/52

8/2
19/10/5346) Issue
Adm

8/2 C-22/10

8/2
22/10

47) A Habit D C Reminder is put up
for approval

WD 01404 GPB-40 000-1340 52

km
11/1248) Issue
Adm

Serial
No

From

The Computer Mysore Gazette
No B 2833 dated 22.2.56
States that spare copies of
the notification had not been
issued

Asst Secretary's orders

49) " write and get 50 copies

(3d) U 14
26/2/56

50) Directions for Supply of Spare

Copies were issued as a subsequent
proceeding dated 22.10.52
(Please vide paras 45 & 46 supra)
There is an important notification
Spare Copies of these have to
go to the Comptroller C.C.B., L.S.G.
Comptroller and the D.C.S. also So
the Comptroller Mysore Gazette
will be asked to supply copies
as indicated below -

(1) Comptroller L.S.G. - 50 copies

(2) Comptroller C.C.B. - 50 copies

(3) Comptroller of Mysore & Dep. - 25 copies
each

(4) D.C.S. of Districts - 50 copies each

(5) Municipal Branch - 50 copies

Notes of conference with Secy.

55/54-85

File No

12

7668 of 19.3.54
ml

Mysore Government
Secretariat

Serial
No

51) A draft letter is also
put up for approval

to 27/1/54

Issue

1/3

8/2
1/3

To

The Comptroller Mysore gazette
no. 16389 dated 11.3.54
Request for copies of notification

~~1/3~~

B
16/3

~~15/3/54~~

8/2

G R S App F G 3

GENERAL AND REVENUE
SECRETARIAT

(Continuation sheet draft form)

20 Copies

1
L 7611 / c on 34-53-18
29/1/53
Note for action

on Exercise of the powers
Conferred by Sub Sec (2)
of Sec 3 of the Mysore
Amendments Tax Act, 1932
(Mysore Act VIII of 1932)
and ⁱⁿ supersession of
notifications no L 7441/
ml 275 32-13 dated 12/5/33
dated 12/15-5-1933, no.
(L 8157/ml 101-43-17) dated
8-2-1944 and G.O. no L
11862-76/ml 186-43-20
dated 24-5-1944, the
Govt. of Mysore are pleased
to fix the Rates of
certificates tax liable
leviable under the said
Act on all payments
for admission to every

100

—

11

4/8/2016

29/8

Sau

 χ^2

- J

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Q

9

11

GOVERNMENT OF MYSORE.

Mysore Government
~~General and Revenue~~ Secretariat

Municipal Branch
Dated Bangalore 29th Sept 1953

o L. 7611/L.S. 34-53-18

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 3 of the Mysore Amusements Tax Act, 1932 (Mysore Act VIII of 1932) and in supersession of Notifications No L 7441/L. 275-32-13 dated 12/15-5-1933 and Government Order No L 11862-76/L. 186-43-10 dated 24-5-1944, the Government of Mysore are pleased to fix the rates of entertainments tax leviable under the said Act on all payments for admission to any entertainment -

- (i) at the rate of four ples where the payment for admission is one and a half annas or more but is less than eight annas,
- (ii) at eighteen and three-fourths per cent where the payment for admission is eight annas or more

By Order and in the name of
the Rajpramukh,

Sd G V K Rao,

~~xxxx~~ Secretary to Government,
L S G & Planning Departments

To

The Compiler, Mysore Gazette, for publication in the Gazette

- Copy -

(V Hanumanthappa)
for Secretary to Government,
L S G & Planning Departments

D O No G 2833

Encls

D S Gurubasava pp, B Sc,
B. KRISHNASWAMY CHETTY Esq B.A.,
Cmpl

4
OFFICE OF THE COMPILER
MYSORE GAZETTE BANGALORE

24th Feb 1947



Dear Sir,

Re Supply of copies of Notification No L 7611/C M
34-53-18 dated 29-9-1953

With reference to your D O letter No D O L 15198
dated 17th instant on the above subject, I write to
state that spare copies of the above notifications had
not been asked for and hence supply of copies was not
made

Yours Sincerely,

(D S Gurubasava pp)

Sri V Hanumanthappa, B.A., (Hons)
Assistant Secretary to Government,
Municipal Branch, Bangalore 1

HR /-

Appendix FG-1]

SUBJECT Supply of copies of notification
No 47611/CH 34-53-18 dated 29.9.53.

Diary No of letter replied to ...

Mysore Government Secretariat

()

the 195

Date of issue

Signed by ..

List of enclosures

Copied by

Examined by

Section

File No

Serial No

No L 16389/11-3-54

To

The Comptroller

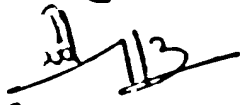
Mysore govt

Sir,

With reference to
your letter no G 2833
dated 24.2.1954
on the subject, I am
directed to state that
that spare copies of
this notification were
requested for
supply in the subsequent
press document dated
22-10-1953 by

may be Supplies accordingly
as indicated on the margin

Yours faithfully


J. L. S. G. Secy.
27/2

Cover, for L S G. - 50 copies
Cover, C C B - 50 "
B c of District - 50 "
Municipal Branch
(H G S) - 50 copies

Covers of History
of Day at G - 25 copies
each

C F No 46]

No 93041
Encls 26/3

GOVERNMENT OF MYSORE

OFFICE OF

The C. I. & F. Officer
Mysore Gazette
Bangalore

Date 18-3-54



To

The Assistant Secretary to Government, Local self
Government and Planning Departments, Bangalore

Sir

Re Supply of copies of notification No R 7611/C M 34-53-
18 dated 29-9-1953

With reference to your letter No L 16389 dated 11th
instant on the above subject, I write to state that
spare copy of the above notification has been supplied
on 16-3-54 as directed

Yours faithfully,

(Signature)
(D S. Gurubasavappa)
Compiler

HRR/-

(Signature)
28/3
S. MAS

7

**LOCAL SELF-GOVERNMENT AND PLANNING
SECRETARIAT.**

Dated 29th September 1953.

No. L. 7611—C.M. 34-53-18. In exercise of the powers conferred by sub-section (2) of Section 3 of the Mysore Amusements Tax Act, 1932 (Mysore Act VIII of 1932) and in supersession of Notification No. L. 7441—Ml. 275-32-13, dated 12—15th May 1933 and Government Order No. L. 11862-76—Ml. 186-43-10, dated the 24th May 1944, the Government of Mysore are pleased to fix the rates of entertainments tax leviable under the said Act on all payments for admission to any entertainment :—

- (i) at the rate of four pies where the payment for admission is one and a half annas or more but is less than eight annas;
- (ii) at eighteen and three-fourths per cent where the payment for admission is eight annas or more.

By Order and in the name of the Rajpramukh,

G. V. K. RAO,

*Secretary to Government,
Local Self-Government and
Planning Departments.*

8923—s c 700